

to Dixie 2/24  
Cox

22 February, 2005

Valerie King  
Philip Morris USA Inc.  
615 Maury Street  
Richmond, VA 23224

Dear Ms. King:

Enclosed are two signed Amendment Number 2 to Covance Project Agreement Number 2: Please have an authorized representative sign the Amendments and have one original returned to my attention.

If you have any questions, please feel free to contact me at (608) 245-7042.

Sincerely,



Jennifer S. Gilles  
Senior Contracts Analyst  
Financial Services-02

JSG/rla

Enclosures